

# Business Law Review General Index Volume 6, January to December 1985. Nos 1-1

## A

### ARBITRATION

- Agreement: no signature necessary, 77
- Arbitrator's duty, 211
- Assignment of debt, 76
- Award
  - grounds for remission, 77
  - mistake, 211
  - special reason for appeal against, 211
- In perspective, 335
- Remission of award, 77

### ACCOUNTING

- Annual reports — auditor's responsibilities, 279
- Acquisitions and mergers, 179
- Auditing computer systems, 245
- Changing prices, 147, 179
- Deferred tax, 43, 211
- Depreciation, 147
- Extraordinary items, 75
- Fraud, 11, 279
- Goodwill, 43
- Special purpose audit reports, 75

### AGENCY

- Authority of agent, 75

### AGRICULTURE

- Agricultural credits, 179

### ARCHITECTS

- EEC rules, 248

### AUSTRALIA

- Newsletter, 64, 136, 232, 361

## B

### BANKING

- Advertisements, 147, 179
- Banking Act, 245
  - exempt transactions, 212
  - proposals to change, 311
- Control on deposit-taking, 280
- Conversion — negligence, 76
- European Investment Bank finances, 164
- Mortgages, 279
- Recent cases, 139
- Short term corporate bonds, 147

### BUDGET

- Business taxation, 115
- Capital gains tax, 117
- Development land tax, 117
- National insurance, 117
- Oil taxation, 118
- Personal income tax, 118
- Stamp duties, 119
- Taxation, 112
- VAT, 119

### BUILDING

- Approved inspectors, 280
- Building regulations, 280
- Scale fees for valuation on cpo, 280
- Legislation, 280

### BUILDING SOCIETIES

- Legislation, 280

## C

### CIVIL PROCEDURE

- County court rules, 343

## COMMERCIAL

- Argentina, 245
- Broadcasting, 77
- Civil aviation, 180
- Contract — guarantee, 120
- Contract — option to purchase land, 120
- Countertrade guide for exporters, 280
- Exclusion clause, 77
- Export bank, 11
- Export control of works of art, 180
- Export of goods, 281
- Export licensing of software, 281
- Export licensing of steel, 281
- Industrial Development Act, 246
- Import licensing, 246
- Liner shipping code, 246
- Litigation against foreign state, 55
- Merchant shipping, 180,
- Service out of jurisdiction, 306
- Take-over offers, 247
- Undue influence — bank transactions, 121
- UN liner shipping code, 43
- Video Recordings Act, 246

## COMPANIES

- Accountability, 26
- Accounts, 43, 44
- Audit, 44, 212
- Auditor's note on reporting fraud, 343
- Board of Trade investigation, 212
- Business Expansion Scheme, 246
- City Code on Take-overs and Mergers, 77, 148, 180, 266
- Companies acts consolidation, 78, 121
- Consolidation and subordinate legislation, 213
- Consolidation no cure for complications, 145
- Deregulation of company law, 244
- Disqualification orders, 247
- Dividend payments, 247
- EEC directives, 122
- "Established place of business in England", 311

## CONSUMER PROTECTION

- False and misleading prices, 148
- Forms regulations, 247
- Incorporating an existing business: commercial and tax mechanics, 87, 127
- Interest in shares disclosure, 213
- Investor protection, 78
- Liability of senior executives, 305
- Liquidation:
  - disclaiming valueless chattel, 121
- Non-executive directors, 173
- "Not the act of the company", 276
- Personal liability of officer, 282
- Registration of charges, 282, 311
- Registers regulations, 248
- R & D, 148
- Small businesses, 341
- Take-over circulars, 44
- Table A, 11, 227, 260
- Tables A to F, 283
- Ultra vires, 36
- Unregistered, 283

## COMPETITION

- Aluminium cartel, 82
- Anti-dumping, 181

- Asset sales, 44
- Cordless telephones, 149
- ECSC Treaty, 248
- EEC 14th Report, 183, 223
- Export ban, 45
- Fines, 82
- Freedom to manufacture records, 123
- In perspective, 3
- Insurance premiums, 45
- Motor vehicle distribution
  - agreements, 45
- National aids, 46
- Peroxide cartel, 12
- Research and development, 83
- Spectacles, 46, 182
- Steel merger, 214
- Uniform eurocheques, 46

## CONSUMER PROTECTION

- Consumer credit, 181
- advertisements, 213
- agreements and cancellations, 213
- exempt agreements, 214
- Corporate responsibility, 230
- Gas appliances kitemark scheme, 343
- Ordinary shoppers, 25
- Selective advertising policy, 80
- Small print in credit agreements, 312
- Supply of services, 80

## CONTRACT

- Damages for breach, 245
- Insanity of party, 245
- Law Commission, 343
- Pop music, 99, 158
- Unfair contracts in music industry, 326

## COPYRIGHT

- Audio and visual material, 148
- Computer software, 86, 197, 283
- Reprographic reproduction, 143

## CONVEYANCING

- AJA competition measures, 344

## CUSTOMS AND EXCISE

- Community Movement Carnet, 252
- Concessions, 220
- Deferment of duty and other changes, 320
- Harmonised Commodity Description and Coding System Convention, 253

## D

## DATA PROTECTION

- Applications for registration, 283
- Data Protection Act, 38, 336
- Guidelines, 180
- New rules, 312
- Questions and answers booklet, 344
- Regulations, 344

## DESIGNS

- Rules, 86
- Rules fees, 248

## DOUBLE TAXATION

- Canada, 253, 352
- China, 20
- Finland, 352
- General, 126
- Ivory Coast, 253, 352
- Kuwait, 188
- Norway, 155, 353
- Pakistan, 188
- Turkey, 253

Uganda, 155  
USSR, 287

## E

### EEC

Aid scheme, 122  
Aid to clothing and textile industries, 248  
Anti-dumping, 149, 181  
Anti-subsidy investigation, 182  
Architects, 248  
Arrangements between undertakings, 344  
Book prices, 80  
Commercial protection policy, 11  
Commission responsibilities, 11  
Company directors, 122  
Company losses, 149  
Contribution: distribution system, 45  
Counterfeit goods, 123  
Credit institutions, 183  
Cross-border mergers, 83  
Customs administrative procedures, 12  
Data protection, 215  
Employment law developments, 191  
European Investment Bank, 164  
Food aid policy, 13  
Germany: private courier services, 84  
Immovable property, 84  
Intra-Community borders, 85  
Joint selling agency, 183  
Joint venture: scrap, 149  
Land Act: Ireland, 14  
"Local Market", 215  
Lomé Convention, 183  
Lorries, 15  
Lorry drivers' hours, 150  
Motor car market unification, 15  
Open market in cars, 313  
Preferential tariff, 150  
Product liability, 283  
Proposals on groups of companies, 313  
Research and development regulation, 249  
Seventh company law directive, 284, 313  
State aids, 150  
Steel company fined, 345  
Tax measures: cultural sector, 216  
Technical harmonisation and standards, 241  
Trade, 151  
Transfer of undertakings, 151  
Transport policy, 249  
Unemployment benefits, 151  
Unfair competition, 14

### EMPLOYMENT

Constructive dismissal, 345  
Deductions from pay, 284  
Dependent territories, 15  
Dust victims, 15  
EAT rules, 85  
EEC developments, 191  
Employment Protection Act payments, 16  
Employment protection — variation of limits, 123  
EPA review, 152  
Expulsion for trade union, 249  
Health and safety, 152, 153  
Industrial tribunals, 46, 85, 171  
In perspective, 203  
Parental leave, 153  
Political funds, 153  
Redundancy rebates, 153

Sex discrimination, 153  
Statutory sick pay, 123, 153  
Transfer of undertaking, 47  
Unfair dismissal, 47, 123, 124, 183, 184, 217, 345

### ENVIRONMENT

Access to information, 339  
Control of pollution, 184, 237  
Marine pollution, 185  
Noise, 86

## F

### FAR EAST

Directors' fiduciary duties: Malaysia and Singapore, 10  
Newsletter, 62, 167, 299

### FINANCE

Budget proposals, 115  
Control of borrowing, 285  
Investment business, 285  
White Paper on financial services, 207, 264

### FOOD AND DRUGS

Review of food law, 209

### FRAUD

Detection and prosecution, 57

## G

### GERMANY

Newsletter, 331, 362

## H

### HEALTH AND SAFETY

Dangerous substances, 159  
Duties to non-employees, 314  
Safety signs, 250  
Workplace accidents, 250

### HONG KONG

Far East Newsletter, 62  
Tax law changes and leasing business, 329

## I

### IN PERSPECTIVE

Arbitration, 335  
Banking law, 139  
Employment law, 203  
Industrial Tribunals — practice and procedure, 171  
Insolvency Act, 303  
Insurance law, 35  
Intellectual property, 107  
Landlord and Tenant, 67, 235  
VAT changes, 271

### INDUSTRIAL RELATIONS

Strike free agreements, 196

### INSOLVENCY

Act and corporate "user", 303  
Bankruptcy (Scotland) Bill, 16  
Insolvency Bill, 16, 33  
business viewpoint, 110  
Late amendment to petition, 48  
Small debtors, 314

### INSURANCE

Amendments to regulations, 315

Authorisation to carry on business, 285

Directors' insurance scheme, 314

ECU value, 18

Insurance contract law, 48

Insurance (Fees) Bill, 86

Marine insurance definition, 217

Motor insurance, crime and MIB, 72

Winding-up rules, 124, 153

### INTELLECTUAL PROPERTY

In perspective, 107

### INTERNATIONAL TRADE

Freezing assets, 175

*Mareva* injunction etc., 175

### IRELAND

Newsletter, 104

## L

### LAND

Compensation, 154  
Dishonoured deposit cheque, 250  
Exemption from licence for caravan site, 251  
Rating, 185  
sewage services, 125  
Recovery of possession, 315  
Business premises, 315

### LANDLORD AND TENANT

Business premises, 315  
Covenant against underletting, 346  
Development agreements, 67  
Mobile home, 346  
Notice to quit, 252  
Registration of fair rent, 316  
Relief from forfeiture, 185  
Rent Acts and law of forfeiture, 327  
Rent review, 18  
Repairing obligations and remedies, 235  
Repairs notice, 251  
Statutory covenant to repair, 286  
Criminal law codification, 154  
Law Commission annual reports, 154

### LEASEHOLD

### ENFRANCHISEMENT

Letting value of property, 316

### LEGAL PROFESSION

AJA and solicitors, 346  
Advertising and solicitors, 190  
Disciplinary proceedings, 155  
Lexis and corporate lawyers, 193  
Rights of audience, 325

## N

### NEGLIGENCE

Accountant's, 125  
Latent damage, 98  
Negligent misstatement causing economic loss, 272

## P

### PATENTS

China, 154  
Office address, 286, 316  
Register of patents, 86  
Rules fees, 252

### PENSIONS

Contracting-out 18, 87, 317  
Social Security Bill, 31

## PLANNING

- Development plans and business interests, 257
- Enforcement notice, 347
- Outline planning permission, 347

## PRACTICE

- Civil procedure, 18, 186
- Administration of Justice Act, 252
- County Court, 186
- Interest as a head of damage, 8
- Judgment debts, 155, 186
- Limitation of actions, 317
- Option to purchase land, 186
- Professional practice as limited company, 323
- Restrictive trade practices, 88
- RSC, 88, 252
- Scotland
  - judicial review procedure, 187
  - summary jurisdiction, 88
- Security for third party costs, 348
- Service of documents, 125, 187
- Service of writ, 87
- VAT tribunals, 187

## PRIVATE INTERNATIONAL LAW

- Choice of law, 48

## R

## RESTRICTIVE PRACTICES

- OFT guide, 317
- Problems in practice, 291

## S

## SALE OF GOODS

- False trade description, 19
- Loading port: time limit, 125
- Merchantability, 23
- Reservation of title, 69
- Retention of title, 19, 20
- Title to sue, 133

## SCOTLAND

- Bankruptcy Act, 348
- Law Reform (Miscellaneous Provisions) Act, 348

## SECURITIES

- Advertising code, 287
- Council for Securities Industry, 349
- Licensed dealers, 287
- NASDIM, 350

## SHIPPING

- Risk of blacking, 317

## SOCIAL SECURITY

- Regulations, 350
- SERPS, 351
- Social Security Act commencement, 350

## SPAIN

- Foreign investment approval procedures, 362
- Law on foreigners, 176

## STAMP DUTY

- Acquisitions and mergers, 309
- Payments, 21
- Takeovers, 321
- Transfer of shares on take-over, 254

## STOCKS AND SHARES

- Stock transfer, 318

## T

## TAXATION

- A view of the budget, 112
- Approved share option schemes, 49, 217
- Bond washing, 126
- Capital allowances:
  - date expenditure occurred, 49
  - landlord's fixtures, 49
- Capital Gains Tax:
  - foreign bank accounts, 49
  - relief for exchange of joint interests, 50
  - transferral of assets, 50
- Coates v Armdale* — an overview, 205
- Company cars, 352
- Composite Rate scheme, 88
- Computers, 188
- Construction industry, 188
- Controlled foreign companies, 126, 318
- Corporation, 20, 287, 351
- Customs value of computer software, 187
- Deep discount securities, 51
- Development Land Tax, 89
- Division of company, 218
- Employer-subsidised nurseries, 188
- Equipment leasing, 41
- Exchange rate fluctuations, 89
- Expenses payments and benefits-in-kind, 320
- Extra-statutory concessions, 218, 353
- Films etc., 92
- FA 1984 commencement, 51
- Government securities, 220
- Group and consortium relief, 254
- Import controls, 93
- Import processing relief, 51
- Incentive awards, 288
- Income tax, 220
- IR Publications, 321
- Interest on loans for business land, 92
- Interest on unpaid tax, 156
- Interest relief:
  - partnership and close companies' investments, 93
- Judicial appointments, 21
- Life assurance premiums, 353
- Mines and oil wells, 254
- Non-residents, 52
- Occupational pension schemes, 288
- Overseas travel, 93
- Partner's meals, 188
- PAYE, 51
- Payments to relocated employees, 94
- Relief for partnership losses, 52
- Remission in cases of error, 289
- Scottish partnerships, 52
- Securities, 21
- Securities exemptions, 289
- Share premium accounts, 21
- Subscription to professional bodies, 255
- Taxed award schemes, 52
- Valuation statements, 188

## TELECOMMUNICATIONS

- Cable and broadcasting, 22

## THEFT

- Abuse of plastic card, 355

## TRADING LAW

- Breach of contract, 221
- Exclusion clause, 53

- False trade description, 22, 54, 158, 221
- Food and drugs, 290
- Pirate tapes, 364
- Prosecution out of time, 256
- Second-hand car dealers, 290
- Standard of workmanship, 364
- Trade descriptions, 290, 363
- Unfair Contract terms, 157
- Weights and measures, 190, 364

## TRADE MARKS

- Fees, 255
- Passing-off after Stringfellow, 161
- Rules amendments, 300
- Shape of container, 86

## U

## UNIT TRUSTS

- "Managed funds", 354

## USA

- Control of exports developments, 358
- Countervailing duties, 166
- Exports controls, 130
- Foreign bank CDs, 61
- Rejection of "Sale of Business" doctrine, 268
- Securities, 135
- Securities offerings by foreign issues, 296
- Sovereign immunity act of state, 330
- Strengthening countervailing duty and anti-dumping rules, 200
- Vertical constraints guidelines, 103

## V

## VAT

- Check trading companies, 353
- Changes, 271
- Consolidation, 255
- Construction industry, 255
- Customer's status, 321
- Deferment, 320
- Direct selling, 154, 189
- Donations to charities, 321
- Foreign press advertising, 221
- General regulations, 94, 220
- Gold futures market, 254
- Hiring of goods, 221, 255
- Imported and reimported goods, 189
- Insurance claims, 52
- Keith Committee proposals, 21, 156, 289
- Monthly returns for small payment traders, 353
- Motoring expenses, 53
- New and revised publications, 354
- Petrol, 354
- Protected buildings, 53
- Rent collection services, 94
- Retail export scheme, 94
- Retail schemes retrospective changes, 354
- Supply of goods and services, 189
- Taxable supply of staff, 53
- Transfer of responsibility for tribunals, 221
- Zero rating:
  - oil and gas rigs, 190

## BOOKS REVIEWED

- Accounting Provisions of the Companies Act 1985** (Farrington Publishing Company), 300
- Computer Contracts: An International Guide to Agreements and Software Protection** (Financial Training), 200
- Encyclopedia of Insurance Law** (Sweet & Maxwell), 300
- Equal Pay and the Industrial Tribunal** (Sweet & Maxwell), 64
- Factoring** (Tolleys), 74
- Information Technology: the Challenge to Copyright** (Sweet & Maxwell), 32
- Law and Tax for Professional Partnerships** (Oyez Longman), 200
- Law of Partnership** (Sweet & Maxwell), 32
- Lindley on the Law of Partnership** (Sweet & Maxwell), 32
- Performance** (John Offord Publications), 332
- Supreme Court Practice and Procedure** (Fourmat Publishing), 168
- Tolley's Industrial Tribunals — Preparing and Presenting Your Case** (Tolley Publishing), 64

## CASES REPORTED

- Aiden Shipping Co Ltd v Interbulk Ltd*, 77
- Andrabell Ltd (in liquidation), Airborne Accessories Ltd v Goodman, Re*, 20
- Association des Centres Distributeurs E Leclerc v Au Ble Vert Sarl (Case 229/83)*, 82
- Balthazar v Mullane*, 346
- Bristow v City Petroleum Ltd*, 285
- Cahalne v London Borough of Croydon*, 364
- Clough Mill Ltd v Martin*, 19
- Coates (Inspector of Taxes) v Arndale*, 51
- Coca Cola Company's Trade Mark Applications, Re*, 86
- Continental Illinois National Bank and Trading Co of Chicago v Bathurst*, 217
- Cornish (formerly Humes) v Midland Bank plc*, 279
- Cox v ELG Metals Ltd*, 124
- Customs and Excise Commissioners v Apple and Pear Development Council*, 189

- Daiches v Bluelake Investments Ltd*, 252, 300
- Davies v Sumner*, 19
- Davis v Allan*, 222
- Deryck Frank Amos v Britvic Ltd*, 22
- DPP v Hacket Ltd and Weston (Joined Cases 91 & 92/84)*, 215
- Dover District Council v McKeen*, 347
- Duke of Westminster v Johnston*, 316
- Ebeed (T/a Egyptian International Foreign Trade Co) v Soplex Wholesale Supplies Ltd*, 76
- EEC Commission v France (Case 269/84)*, 150
- EEC Commission v France (Case 93/84)*, 151
- EEC Commission v UK (Case 207/83)*, 216
- E J Riley Investments Ltd v Eurostile Holdings Ltd*, 252
- Excom Ltd v Bamaodah*, 77
- Fansa v American Express International Banking Corps*, 245
- Field v Barkworth*, 346
- First Line Motor Cycles Ltd v London Borough of Enfield*, 190
- Ford Werke v EC Commission (Joined Cases 25 and 26/84)*, 313
- Fourpoint Garage Ltd v Carter*, 20
- Gill & Duffus SA v Societe pour l'Exploration des Sucres SA*, 126
- Hart v O'Connor*, 245
- Hastings v Geoffrey S Beccle & Co*, 48
- Hicks v Ranjit Singh Grewal*, 158
- Hindle Gears Ltd v McGinty*, 48
- H J E Cochet v Bedrijfsvereniging voor de Gezondheid (Case 145/84)*, 151
- H M B Abels v Bedrijfsvereniging voor de Metaalindustrie en de Electrotechnische Industrie (Case 135/83)*, 151
- Holmes v Cooper*, 251
- Imprint (Print and Design) Ltd v Inkblot Studios Ltd*, 125
- James Graham & Co (Timber) Ltd v Southgate-Sands*, 120
- Jeetle v Elster*, 47
- Jeffs (Inspector of Taxes) v Ringstons Ltd*, 351
- John Wilkes (Footwear) Ltd v Lee International (Footwear) Ltd*, 282
- John Wilmot Homes Ltd v Read*, 186
- Lewis v Motorworld Garages Ltd*, 345
- Morar v Chauhan*, 316
- Mutual Shipping Corp of New York v Bayshore Shipping Co of Monrovia*, 211
- Oriel Ltd, Re*, 311
- Panther Car Co Ltd v Majomi*, 364
- Parkside Leasing Ltd v Smith*, 20

- Pera Shipping Corp v Petroskip SA (The Pera)*, 211
- Phillips Products Ltd v Hyland*, 77
- Pollway Nominees Ltd v Croydon London Borough Council*, 251
- Precision Dipping Ltd v Precision Dipping Marketing Ltd and others*, 247
- Queensway Discount Warehouses Ltd v Thomas Burke*, 363
- Quick v Taff Ely Borough Council*, 286
- R v Duldip Gupta*, 290
- R v Hammersmith and Fulham London Borough Council, ex parte Greater London Council*, 347
- R v Muriel Alice Harvey, ex parte Select Livestock Producers Ltd*, 256
- R v Rent Officer of Nottingham Registration Area, ex parte Allen*, 316
- Re v Registrar of Companies, ex parte Central Bank of India*, 311
- R Fearon & Co Ltd v Irish Land Commission (Case 182/83)*, 14
- Reed (Inspector of Taxes) v Young*, 52
- Rosler v Rettwinkel (Case 241/83)*, 85
- Rumpu (Panama) SA v Islamic Republic of Iran Shipping Lines*, 76
- SFC Finance Co Ltd v Masri*, 280
- South West Water Authority v Rumble's*, 125
- Spriggs v Sotheby Parke Bennett & Co*, 54
- Stacy v Babcock Power Ltd*, 345
- Stearn v Twitchell*, 121
- Stevenson v Nationwide Building Society*, 157
- Sumner v Davies*, 54
- Sunblest Bakers Ltd v Ian Keith David Andrews*, 290
- Taly NDC International NV v Terra Nova Insurance Co Ltd and others*, 348
- Theodor Kohl v Ringelhan & Rennett SA Annecy (France) and Ringelhan, Oberhausen (FDR) (Case 177/83)*, 15
- Timex Corp v EC Council and Commission (Case 264/82)*, 182
- Tossa Marine Co Ltd v Alfred C Toepfer Schiffahrtsgesellschaft mbH (The Derby)*, 318
- Trustbridge Ltd v Bhattessa*, 250
- Vermeulen and Gaskell v Bromley Motor Caravans*, 221
- Watkis (Inspector of Taxes) v Ashford Sparkes & Haward (a firm)*, 188
- Westminster Property Group plc, Re*, 212
- Wiltshire County Council v Frazer*, 315
- Zermalt Holdings SA v Nu-Life Upholstery Repairs Ltd*, 211